

ASSESSMENT COORDINATION DEPARTMENT

Enabling Laws

Act 26 of 2003, 1st Extraordinary Session
AR Code §25-28-101 et seq.

History and Organization

MISSION STATEMENT

The Assessment Coordination Department exercises general and complete supervision over the valuation, assessment and equalization of all locally assessed ad valorem taxes in Arkansas, and the local officials and employees administering them in all 75 counties. The Department confers with, advises, trains and directs, as needed, these officials regarding their duties and responsibilities for proper and equitable assessment of property.

COMMENTARY

Property taxes constitute a significant source of revenue for local governments and school districts in Arkansas. The level of equalization funding provided to each school district is based on the average assessed wealth per student in the district. School districts which have a high average assessed property value per student, receive less in equalization funds per pupil than those school districts which have a relatively low average assessed property value per student. The relative wealth of a district is based on the total assessed value of all tangible real and personal property in the county as measured by the county assessor.

The Department performs the following tasks to fulfill that mission: conducts appraisal schools and seminars for county employees; prepares valuation manuals to be used as suggested guidelines by county assessors for the appraisal of real and personal property; performs assessment ratio studies to measure the level and uniformity of assessments; conducts performance audits to ensure accuracy of reappraisals and to help counties identify problems before they become a permanent part of the local tax records; and provides pertinent data necessary for the upkeep of appraisals.

ENABLING LEGISLATION

Act 436 of 1997 created the Assessment Coordination Department and transferred the Assessment Coordination Division of the Public Service Commission to it by a Type Two transfer. The Director of the department is appointed by the Governor and serves at the pleasure of the Governor.

Act 903 of 1995 established an Assessment Personnel Educational Incentive Program for local assessment employees paid from the Assessment Coordination Division's budget.

Act 949 of 1991 established the continuing education fund for county assessors to be used to maintain and operate a continuing education program for county assessors and their staffs. Act 342 of 1999 increased the funds payable from each county assessor's office to the amount of \$450 per

year.

Act 1185 of 1999 was to establish a uniform system of assessments and to prevent large increases in property taxes in Arkansas. It places the state on a three year revaluation cycle in which approximately one-third of the counties in the state will be completing reappraisals each year beginning in 2002. It mandated that the reappraisal be professionally run; the ACD audit performance of reappraisal projects on an ongoing basis; the ACD stop reappraisal projects should a county fail to meet, or plan for, professional standards; authorized ACD to employ appraisal contractors should a county fail to meet, or plan for, professional standards. It created the Arkansas Real Property Reappraisal Fund to reimburse counties for the cost of said reappraisals.

Act 1058 of 2001 amended Act 1185, providing that slower growth counties will complete their next reappraisal cycle over five years, instead of the three years provided in Act 1185. High growth counties, measured by total market value increase resulting from reappraisal, will remain on a three year reappraisal cycle. The ACD measures the growth resulting from reappraisal, and if 15% or more, the county will remain on a three year reappraisal cycle, if less, the county will be placed on a five year cycle.

Act 1131 of 2001 altered the ratio study conducted by the ACD. It provided that real estate ratio studies will only be conducted when counties complete reappraisal cycles, or if the department determines that a county has engaged in inappropriate assessment roll changes or manipulations. It further provided that all counties were to electronically transfer previous year real estate sales data to the department annually before January 31. The penalty for failing a ratio study was changed to indicate that counties would lose state aid only if they failed to take corrective actions indicated by the sales ratio study results.

ORGANIZATION AND RESPONSIBILITIES

The Assessment Coordination Department is staffed by a Director, Deputy Director, Legal Counsel, three managers, twenty-one assessment auditors, one research/technical specialist, one data processing person, and three administrative/clerical personnel; and is divided into four major sections:

The Office Administration Section consists of the Director, Deputy Director, Legal Counsel, two managers, two assessment auditors, one research/technical specialist, one data processing person, and three administrative/clerical persons.

The duties of the Director include: (1) management of the Department; (2) visiting, conferring with, and advising County Assessors and Equalization Boards; (3) certifying the percentage of the assessed value of each county of the total State value to each County Judge each year, for the disbursement of state aid and turn back funds; (4) recertifying any taxing unit which was originally below the accepted amount, within the legal time period for unit's compliance; (5) reviewing reappraisal plans of counties mandated to perform such and approve/disapprove as necessary; (6) managing distribution of reappraisal funds to those counties; (7) performing other duties and furnishing assistance to the counties as deemed necessary for the purpose of proper performance of the laws administered by the Department.

The duties of the Section include: (1) promulgating rules and regulations; (2) rendering interpretations of law; (3) preparing and managing budgets and fiscal operations; (4) preparing and promulgating Real Estate Manuals and Personal Property Manuals for the use and guidance of County Assessors and Equalization Boards; (5) preparing a ratio study for the purpose of determining the average ratio of assessed value to the true or actual market value of real property, by classification, and personal property in each of the taxing units of the State; (6) comparing the Equalization Board's Abstract with the Assessor's Abstract to determine if such Board has complied with the less than 5% deviation; (7) assisting counties in administering millage rollbacks and utility tax adjustments; (8) holding and conducting such schools and institutional meetings as deemed necessary for county officials, their employees, and Equalization Boards, dealing with assessment problems, regulations, and new methods for record keeping and appraising; (9) conducting impact studies on various proposed changes in the ad valorem system in Arkansas; (10) performing other duties and furnishing assistance as necessary.

The Field Operations Section consists of one Manager and nineteen property assessment auditors. This section (1) performs compliance audits as required by Act 1185 of 1999; (2) provides special assistance to county officials on new or unusual appraisal situations, and provides a source with which an assessor can verify or compare county appraisals; (3) prescribes uniform appraisal, assessment, and record forms for the use of County Assessors throughout the State; (4) develops, tests, and implements systems for appraising rural land and improvements to be used by assessors, appraisal companies, and the ACD appraisal group; (5) maintains a sales data bank for each county for use by assessors, and the ACD in making market value appraisals for assessment purposes; (6) develops and maintains other appraisal aids such as maps, plats, and land value analysis for use in appraisal work; (7) does field research for the development and/or improvement of real estate appraisal methods.

The Assessor's Education function was created for budget purposes to separate operating funds of the Department and the funds appropriated for the expenses of county personnel attending schools conducted by the Department. It also supports an annual seminar to further inform county assessors and their employees of assessment problems, ways of solving them, and new laws and regulations.

The Cash Operations function was created for budget purposes to separate operating funds of the Department from cash funds created from the sale of manuals and educational materials that are used to replenish such and to fund participation in educational programs.

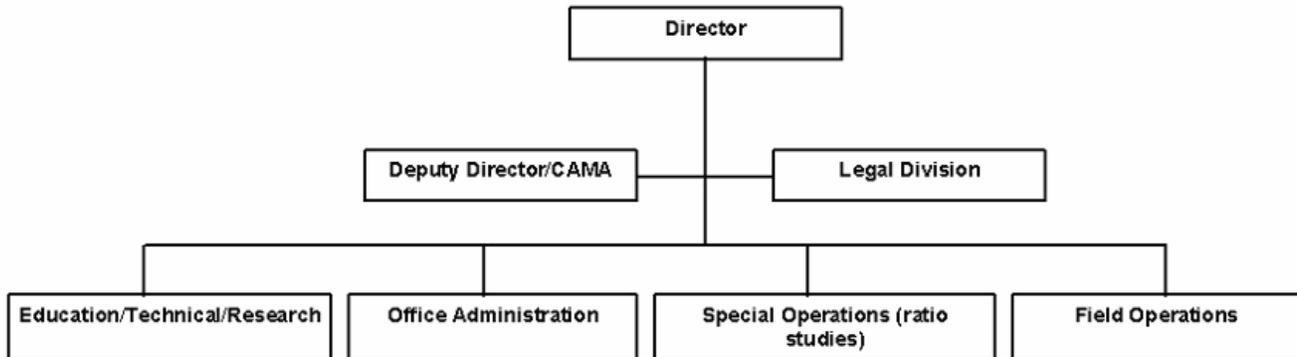
GOALS

The Department plans the following: (1) to perform annual ratio studies; (2) to implement and maintain the audit procedures established in Act 1185 of 1999, as amended; (3) to manage state funds used for reappraisals conducted according to the Act; (4) to provide valuation guidelines for Personal Property and Real Estate Property; (5) conduct and improve all existing appraisal courses, expand offerings as necessary, and maintain education records; (6) to provide outside training opportunities through professional organizations; (7) to improve professionalism of all levels of assessment personnel; (8) to develop a better system for handling assistance to counties; (9) to upgrade and improve the Department's computer skills and technology in order to function more

efficiently and better communicate with the seventy-five counties, other state agencies and the public; and (10) to help counties take advantage of technological advancements that will improve data collection and records management.

CONCLUSION

By fulfilling its responsibilities, the Assessment Coordination Department will have an impact on every taxpayer in the State. The Department will help achieve equalization among all properties and ensure that each taxpayer pays only his or her legally mandated share of the tax burden. Therefore, the people of Arkansas will benefit greatly from these services.



Agency Commentary

The primary purposes of the Assessment Coordination Department are to assist counties in the equalization and appraisal of property for ad valorem tax purposes, conduct schools and educational seminars, prepare guidelines for valuation, measure assessments through ratio studies and performance audits, and provide pertinent data necessary for the upkeep of appraisals. This budget, as requested, is necessary to carry out these duties.

To maintain the Department's information technology capabilities, Capital Outlay is requested in each year to replace and upgrade data processing and other technology equipment.

Additions are requested each year in Operating Expenses for anticipated increases in rent of office space and to defray the increased costs of travel to continue field operations.

Beginning with the 2002 fiscal year, the Department requested and was authorized to reduce its General Revenue funded Assessors School special line item by \$45,086 each year. Increases in Cash funded operations and the County Assessors' Continuing Education Program, funded by Trust Funds, were provided to employ excess Cash and Trust Funds to offset the general revenue reduction and allow for a continuing level of instruction.

By the start of the 2005-07 Biennium, excess Trust Funds will have been depleted. Accordingly, the Department is requesting a reduction of \$25,000 each year in the County Assessors' Continuing Education Program and corresponding increases in the General Revenue funded Assessors' School special line item to maintain instruction levels.

Audit Findings

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF :
ASSESSMENT COORDINATION DEPARTMENT
FOR THE YEAR ENDED JUNE 30, 2003

Findings	Recommendations
None	None

Employment Summary

	Male	Female	Total	%
White Employees	18	8	26	87 %
Black Employees	3	1	4	13 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			4	13 %
Total Employees			30	100 %

Cash Fund Balance Description as of June 30, 2004

Fund Account	Balance	Type	Location
1180100	\$72,769	Checking	Regions Bank

Statutory/Other Restrictions on use:

Created from the sale of manuals, publications, educational materials, and tuition, to be used as operating and training expenses and for the replacement of such.

Statutory Provisions for Fees, Fines, Penalties:

N/A

Revenue Receipts Cycle:

Funds are collected on an irregular basis. They are used to replenish publications and to participate in educational programs.

Fund Balance Utilization:

Used to pay for printing of additional publications for resale, to provide educational materials, and for some tuition costs.

Publications

A.C.A 25-1-204

Name	Statutory Authorization	Required for		# Of Copies	Reason (s) for Continued Publication and Distribution
		Governor	General Assembly		
Agri Land Values	A.C.A. 26-4-407	N	N	100	Statute requires every county and appraisal company to be provided with listing of agri land values.
AR Property Tax Equalization and Appeals System - A Synopsis	None	N	N	400	Biennial update of the property tax system intended to aid public understanding and used as a guide by county equalization boards.
Biennial Report	A.C.A. 26-24-121	Y	N	50	Provides information on assessment trends and agency functions.
Millage Report	None	N	N	50	Provided upon request to be used as a source to identify all taxing units and their millage rates.
Personal Property Manual	A.C.A. 26-26-304	N	N	400	Statute requires copies to every county for assessment of personal property. Updated annually.
Real Estate Manual	None	N	N	50	Provided upon request as a guide in counties for assessment of real property.

Department Appropriation / Program Summary

Historical Data						Agency Request and Executive Recommendation									
Appropriation / Program		2003-2004		2004-2005		2004-2005		2005-2006				2006-2007			
		Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
1VC	Real Property Reappraisal Prg	13,910,123	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0	14,250,000	0
215	Assmnt Coord Continuing Ed Prg	49,157	0	65,000	0	65,000	0	40,000	0	40,000	0	40,000	0	40,000	0
258	Assmnt Coordination-St Oprs	2,081,111	31	2,207,390	32	2,108,760	32	2,330,529	32	2,305,529	32	2,379,112	32	2,354,112	32
C73	Assmnt Coordination-Cash Oprs	30,349	0	48,000	0	48,000	0	48,000	0	48,000	0	48,000	0	48,000	0
Total		16,070,740	31	16,570,390	32	16,471,760	32	16,668,529	32	16,643,529	32	16,717,112	32	16,692,112	32

Funding Sources			%		%		%		%		%		%
Fund Balance	4000005	1,338,611	8.1	489,750	2.9			190,500	1.1	190,500	1.1	66,250	0.4
General Revenue	4000010	607,114	3.7	757,876	4.5			905,529	5.4	874,529	5.2	954,112	5.7
Cash Fund	4000045	33,109	0.2	30,000	0.2			30,000	0.2	30,000	0.2	30,000	0.2
Merit Adjustment Fund	4000055	0	0.0	24,514	0.1			0	0.0	0	0.0	0	0.0
Ad Valorem Tax	4000060	1,473,997	8.9	1,425,000	8.5			1,425,000	8.5	1,425,000	8.5	1,425,000	8.5
County Assessors Cont Educ	4000170	35,352	0.2	33,750	0.2			33,750	0.2	33,750	0.2	33,750	0.2
Miscellaneous Transfers	4000355	(721,473)	(4.4)	0	0.0			0	0.0	0	0.0	0	0.0
Real Property Reappraisal	4000405	13,793,780	83.3	14,000,000	83.6			14,150,000	84.6	14,150,000	84.8	14,250,000	85.0
Total Funds		16,560,490	100.0	16,760,890	100.0			16,734,779	100.0	16,703,779	100.0	16,759,112	100.0
Excess Appropriation/(Funding)		(489,750)		(190,500)				(66,250)		(60,250)		(42,000)	
Grand Total		16,070,740		16,570,390				16,668,529		16,643,529		16,717,112	

FY05 Budgeted in the State Operations Program exceeds the Authorized Appropriation, which was enacted at the FY03 Budgeted Level by the 84th General Assembly. Excess funding in the Executive Recommendation columns is reduced by \$6,000 of unfunded appropriation in each year.

Miscellaneous Transfer in FY04 moved \$721,473 from the Real Property Reappraisal Fund to the General Improvement Fund in accordance with authority in Section 108 of Act 50 of 2003, 1st Extraordinary Session.

Analysis of Budget Request

Appropriation / Program: 1VC - Real Property Reappraisal Prg

Funding Sources: GPR - Real Property Reappraisal Fund

The Assessment Coordination Department administers the Real Property Reappraisal Program in which the market value of real property in all of the State's 75 counties is refigured every three years for taxation purposes, as mandated by Act 1185 of 1999 (Arkansas Code § 26-26-1902 et seq.). Current special language provides for funding of this program by proportional transfers from the Public School Fund (76%), the County Aid Fund (16%), and the Municipal Aid Fund (8%). The Department requests continuation of this program's Base Level of \$14,250,000 each year, including special language for funding.

The Executive Recommendation provides for the Agency Request.

Appropriation / Program Summary

Appropriation / Program: 1VC Real Property Reappraisal Prg
Funding Sources: GPR - Real Property Reappraisal Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2003-2004	2004-2005	2004-2005	2005-2006			2006-2007		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Real Property Reappraisal 5900046	13,910,123	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000
Total	13,910,123	14,250,000							
Funding Sources									
Fund Balance 4000005	1,208,473	370,657		120,657	120,657	120,657	20,657	20,657	20,657
Miscellaneous Transfers 4000355	(721,473)	0		0	0	0	0	0	0
Real Property Reappraisal 4000405	13,793,780	14,000,000		14,150,000	14,150,000	14,150,000	14,250,000	14,250,000	14,250,000
Total Funding	14,280,780	14,370,657		14,270,657	14,270,657	14,270,657	14,270,657	14,270,657	14,270,657
Excess Appropriation/(Funding)	(370,657)	(120,657)		(20,657)	(20,657)	(20,657)	(20,657)	(20,657)	(20,657)
Grand Total	13,910,123	14,250,000		14,250,000	14,250,000	14,250,000	14,250,000	14,250,000	14,250,000

Miscellaneous Transfer in FY04 moved \$721,473 from the Real Property Reappraisal Fund to the General Improvement Fund in accordance with authority in Section 108 of Act 50 of 2003, 1st Extraordinary Session.

Analysis of Budget Request

Appropriation / Program: 215 - Assmnt Coord Continuing Ed Prg

Funding Sources: TCA - County Assessors Continuing Education Fund

The Assessment Coordination Department's County Assessors Continuing Education Program is funded by \$450 assessments collected annually from the counties, as authorized by Arkansas Code § 19-5-944. These proceeds are used to provide educational courses for local assessment personnel. Base Level of this appropriation is \$65,000 each year.

The Department is requesting a reduction of \$25,000 each year to bring the appropriation level in line with available funding.

The Executive Recommendation provides for Agency Request.

Appropriation / Program Summary

Appropriation / Program: 215 Assmnt Coord Continuing Ed Prg
Funding Sources: TCA - County Assessors Continuing Education Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2003-2004	2004-2005	2004-2005	2005-2006			2006-2007		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	49,157	65,000	65,000	65,000	40,000	40,000	65,000	40,000	40,000
Travel-Conference Fees 5050009	0	0	0	0	0	0	0	0	0
Professional Fees and Services 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
Total	49,157	65,000	65,000	65,000	40,000	40,000	65,000	40,000	40,000
Funding Sources									
Fund Balance 4000005	60,129	46,324		15,074	15,074	15,074	0	8,824	8,824
County Assessors Cont Educ 4000170	35,352	33,750		33,750	33,750	33,750	33,750	33,750	33,750
Total Funding	95,481	80,074		48,824	48,824	48,824	33,750	42,574	42,574
Excess Appropriation/(Funding)	(46,324)	(15,074)		16,176	(8,824)	(8,824)	31,250	(2,574)	(2,574)
Grand Total	49,157	65,000		65,000	40,000	40,000	65,000	40,000	40,000

Change Level by Appropriation

Appropriation / Program: 215-Assmnt Coord Continuing Ed Prg
Funding Sources: TCA - County Assessors Continuing Education Fund

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	65,000	0	65,000	100.0	65,000	0	65,000	100.0
C03	Discontinue Program	(25,000)	0	40,000	61.5	(25,000)	0	40,000	61.5

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	65,000	0	65,000	100.0	65,000	0	65,000	100.0
C03	Discontinue Program	(25,000)	0	40,000	61.5	(25,000)	0	40,000	61.5

Justification

C03	A reduction of \$25,000 each year is requested in the County Assessors' Continuing Education Program due to depletion of excess fund balances. The lessor amount requested for 2005-07 is compatible with anticipated revenues for the Program.
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Analysis of Budget Request

Appropriation / Program: 258 - Assmnt Coordination-St Oprs

Funding Sources: HUA - Miscellaneous Agencies Fund

The Assessment Coordination Department's main operating appropriation is funded by a mix of General Revenues and Ad Valorem Taxes that are authorized by Arkansas Code § 19-5-906.

The Base Level request for this appropriation includes graduated salary increases of 3% to 1.5% each year over FY05 salary levels, along with related Personal Services Matching costs for 32 Base Level positions. This includes a \$600 minimum increase for employees earning \$20,000 or below. Also included in Personal Services Matching is a \$40 increase in the monthly contribution for State employee's health insurance for a total State match of \$320 per month.

The Department is requesting additions in Operating Expenses of \$4,650 in FY06 and \$9,533 in FY07 for increases in rent and \$35,000 each year for rising costs of travel for field personnel. Capital Outlay of \$6,000 each year is requested for replacement of data processing and technology equipment. Also requested are increases of \$25,000 each year in the Assessors' School special line item to replace a like amount that must be reduced in the County Assessors' Continuing Education Program.

The Executive Recommendation provides for Base Level, plus the additions for rent and an additional \$10,000 each year in Operating Expenses and \$25,000 each year in the Assessors' School special line item. The Capital Outlay request of \$6,000 each year is recommended, without additional General Revenue funding.

Appropriation / Program Summary

Appropriation / Program: 258 Assmnt Coordination-St Oprs
Funding Sources: HUA - Miscellaneous Agencies Fund

Historical Data

Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			Agency Request and Executive Recommendation		
	2003-2004 Actual	2004-2005 Budget	2004-2005 Authorized	2005-2006			2006-2007		
				Base Level	Agency	Executive	Base Level	Agency	Executive
Regular Salaries 5010000	1,175,365	1,223,252	1,151,495	1,259,078	1,259,078	1,259,078	1,295,861	1,295,861	1,295,861
#Positions	31	32	32	32	32	32	32	32	32
Extra Help 5010001	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
#Extra Help	0	3	3	3	3	3	3	3	3
Personal Services Matching 5010003	304,726	337,615	310,742	359,778	359,778	359,778	366,695	366,695	366,695
Operating Expenses 5020002	379,653	379,654	379,654	379,654	419,304	394,304	379,654	424,187	399,187
Travel-Conference Fees 5050009	30,546	46,869	46,869	46,869	46,869	46,869	46,869	46,869	46,869
Professional Fees and Services 5060010	0	0	0	0	0	0	0	0	0
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	2,961	5,500	5,500	0	6,000	6,000	0	6,000	6,000
Assessor's School 5900046	99,360	100,000	100,000	100,000	125,000	125,000	100,000	125,000	125,000
Assessment Educ Incentive 5900047	88,500	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000
Total	2,081,111	2,207,390	2,108,760	2,259,879	2,330,529	2,305,529	2,303,579	2,379,112	2,354,112
Funding Sources									
General Revenue 4000010	607,114	757,876		834,879	905,529	874,529	878,579	954,112	923,112
Merit Adjustment Fund 4000055	0	24,514		0	0	0	0	0	0
Ad Valorem Tax 4000060	1,473,997	1,425,000		1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
Total Funding	2,081,111	2,207,390		2,259,879	2,330,529	2,299,529	2,303,579	2,379,112	2,348,112
Excess Appropriation/(Funding)	0	0		0	0	6,000	0	0	6,000
Grand Total	2,081,111	2,207,390		2,259,879	2,330,529	2,305,529	2,303,579	2,379,112	2,354,112

FY04 Actual Expenditures in Regular Salaries and FY05 Budgeted in Regular Salaries and Personal Services Matching exceed the Authorized Appropriation, which was enacted at the FY03 Budgeted Level by the 84th General Assembly.

The Executive Recommendation provides for Capital Outlay of \$6,000 each year in unfunded appropriation.

Change Level by Appropriation

Appropriation / Program: 258-Assmnt Coordination-St Oprs
Funding Sources: HUA - Miscellaneous Agencies Fund

Agency Request

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	2,259,879	32	2,259,879	100.0	2,303,579	32	2,303,579	100.0
C01	Existing Program	70,650	0	2,330,529	103.1	75,533	0	2,379,112	103.2

Executive Recommendation

Change Level		2005-2006	Pos	Cumulative	% of BL	2006-2007	Pos	Cumulative	% of BL
BL	Base Level	2,259,879	32	2,259,879	100.0	2,303,579	32	2,303,579	100.0
C01	Existing Program	45,650	0	2,305,529	102.0	50,533	0	2,354,112	102.1

Justification

C01	Additions of \$4,650 in FY06 and \$9,533 in FY07 in Operating Expenses are requested for anticipated increases in rent of office space. \$35,000 each year is also requested to offset the rise in cost of travel expenses for the Department's field personnel. Capital Outlay of \$6,000 each year is requested for replacement and upgrading of data processing and technology equipment. An increase of \$25,000 each year is requested in the Assessors' School special line item to replace a like amount that must be reduced in the County Assessors' Continuing Education Program. This will allow the Department to maintain its level of instruction to county assessment employees.
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Analysis of Budget Request

Appropriation / Program: C73 - Assmnt Coordination-Cash Oprs

Funding Sources: 118 - Assessment Coordination Department - Cash

The Assessment Coordination Department's cash appropriation is funded by proceeds from the sales of property assessment and appraisal publications to parties in the private sector. Tuition is also collected from private citizens who enroll in assessment and appraisal courses conducted by the Department. These resources are used to purchase educational materials, defray printing costs, and pay for evaluations of agency methods and procedures to determine their compliance with guidelines of the International Association of Assessing Officers. The Department is requesting continuation of the Base Level of \$48,000 each year.

The Executive Recommendation provides for Agency Request. Expenditure of appropriation is contingent upon available funding.

Appropriation / Program Summary

Appropriation / Program: C73 Assmnt Coordination-Cash Oprs
Funding Sources: 118 - Assessment Coordination Department - Cash

Historical Data

Agency Request and Executive Recommendation

Commitment Item	2003-2004	2004-2005	2004-2005	2005-2006			2006-2007		
	Actual	Budget	Authorized	Base Level	Agency	Executive	Base Level	Agency	Executive
Operating Expenses 5020002	14,443	28,000	7,110	28,000	28,000	28,000	28,000	28,000	28,000
Travel-Conference Fees 5050009	2,175	5,000	40,890	5,000	5,000	5,000	5,000	5,000	5,000
Professional Fees and Services 5060010	13,731	15,000	0	15,000	15,000	15,000	15,000	15,000	15,000
Data Processing 5090012	0	0	0	0	0	0	0	0	0
Capital Outlay 5120011	0	0	0	0	0	0	0	0	0
Total	30,349	48,000	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Funding Sources									
Fund Balance 4000005	70,009	72,769		54,769	54,769	54,769	36,769	36,769	36,769
Cash Fund 4000045	33,109	30,000		30,000	30,000	30,000	30,000	30,000	30,000
Total Funding	103,118	102,769		84,769	84,769	84,769	66,769	66,769	66,769
Excess Appropriation/(Funding)	(72,769)	(54,769)		(36,769)	(36,769)	(36,769)	(18,769)	(18,769)	(18,769)
Grand Total	30,349	48,000		48,000	48,000	48,000	48,000	48,000	48,000

FY04 Actual Expenditures and FY05 Budgeted exceed Authorized Appropriation in Operating Expenses and Professional Fees and Services by authority of Budget Classification Transfers.